

RECORDATION NO. 24883-A FILED

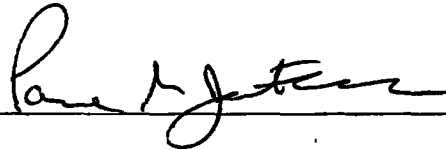
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**MEMORANDUM OF  
AMENDMENT NO. 1 TO RIDER NO. 2 OF SURFACE TRANSPORTATION BOARD  
MASTER RAILROAD EQUIPMENT LEASE AGREEMENT**

This **MEMORANDUM OF AMENDMENT NO. 1 TO RIDER NO. 2 OF MASTER RAILROAD EQUIPMENT LEASE AGREEMENT** ("Memorandum") entered into this 29<sup>th</sup> day of December, 2004, is intended to evidence the Amendment No. 1 to Rider No. 2 dated as of December 20, 2004 (the "Lease"), between **JOSEPH LEASING LTD.**, an Ohio limited liability company, ("Lessor"), and **THE WEST TENNESSEE RAILROAD, LLC.**, a Tennessee limited liability company ("Lessee"), for the purpose of satisfying the requirements of recordation with the Surface Transportation Board under Section 49 of U.S.C. 11301. Lessee has the right to use the railcars described in Exhibit A attached hereto (the "Units"). Lessee is renting from Lessor all the Units at the rentals and upon the terms and conditions provided in the Master Lease and any applicable Riders.

**IN WITNESS WHEREOF**, Lessor, pursuant to due corporate authority, has executed this Memorandum on the date indicated below its signature.

**JOSEPH LEASING LTD.**

By: 

Name: Paul G. Jantsch

Title: Vice President

Date: December 29, 2004

STATE OF OHIO                    )  
                                          )    SS:  
COUNTY OF HAMILTON    )

The foregoing instrument was acknowledged before me this 29<sup>th</sup> day of December, 2004, by Paul G. Jantsch, a Vice President of Joseph Leasing Ltd., an Ohio limited liability company, on behalf of the company.

Angela Denise Watts  
Notary Public

My Commission expires:

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**ANGELA DENISE WATTS**  
Attorney at Law  
Notary Public, State of Ohio  
My Commission Has No Expiration  
Date Section 147.03 O.R.C.

## **EXHIBIT A**

To the Memorandum dated December 29, 2004 between Joseph Leasing Ltd. and The West Tennessee Railroad, LLC.

### **DESCRIPTION OF UNITS**

**Amendment No. 1 to Rider No. 2 to Master Lease:**

**Removal of fifteen (15) railcars bearing reporting marks:**

TKEN 204  
TKEN 217  
TKEN 219  
TKEN 221  
TKEN 224  
TKEN 225  
TKEN 229  
TKEN 4076  
TKEN 4082  
TKEN 10381  
TKEN 10384  
TKEN 10398  
TKEN 96211  
TKEN 96230  
TKEN 96450

and

**Addition of one (1) railcar bearing reporting mark:**

TKEN 4053